

a second layer of open-cell foam attached to the first absorbent non-woven material; and

a second non-woven material attached to the second layer of open-cell foam, the second non-woven material being capable of transferring moisture vapor.

18. (Amended) The liner according to claim 17, wherein the first and second non-woven materials are apertured.

22. (Amended) A composite for use in a liner comprising:

a layer of foam which is treated to have reversible enhanced thermal properties; and

a non-woven material attached to the layer of foam,
the non-woven material being capable of transferring moisture
vapor.

38. (Amended) The liner according to claim 17, wherein each of said first and second non-woven materials includes at least one material selected from a group consisting of lycra, wood pulp, cotton, polypropylene, polyester and rayon.